

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the \_\_\_\_ day of \_\_\_\_, 2006:

Present

Vote

Walter C. Zaremba, Chairman  
Kenneth L. Bowman, Vice Chairman  
Sheila S. Noll  
James S. Burgett  
Thomas G. Shepperd, Jr.

On motion of \_\_\_\_, which carried \_\_\_\_, the following ordinance was adopted:

AN ORDINANCE TO AMEND SECTION 21-156, YORK COUNTY CODE, PERTAINING TO THE COUNTY'S TAX ON FOOD AND BEVERAGES, TO AMEND THE EXTENT TO WHICH A GRATUITY OR SERVICE CHARGE PAID IN CONNECTION WITH THE PURCHASE OF A MEAL MAY BE TAXED, AS REQUIRED BY LEGISLATION ADOPTED BY THE 2006 VIRGINIA GENERAL ASSEMBLY

BE IT ORDAINED by the York County Board of Supervisors, this \_\_\_\_ day of \_\_\_\_, 2006, that section 21-156, York County Code, be and it is hereby amended to read and provide as follows, such amendment to become effective as of July 1, 2006:

**Sec. 21-156. Tips and service charges.**

- (a) Where a purchaser provides a ~~tip~~gratuity for an employee or employees of a seller, and the ~~amount of the tip~~gratuity is wholly in the discretion of the purchaser, the ~~tip~~gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided, in the latter case, the full amount of the ~~tip~~gratuity is turned over to the employee by the seller.
- (b) ~~An amount or percent, whether designated as a tip or a~~ mandatory gratuity or service charge, that is added to the price of the meal by the seller, and required to be paid by the purchaser, is a part of the selling price of the meal and is ~~subject~~

~~to~~ exempt from the tax imposed by this article, but only to the extent that such mandatory charge does not exceed 20% of the sale price.